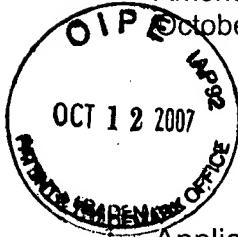


I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on October 9, 2007.



Alexandra Allison  
Alexandra Allison

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Brent C. Abraham, et al.  
Application No. : 09/866,544  
Filed : May 25, 2001  
Title : Apparatus, Systems and Methods for Transacting and Managing Like-Kind Exchanges  
Grp./Div. : 3693  
Examiner : Patel, Jagdish  
Docket No. : PELK0002/MRK

AMENDMENT AND RESPONSE

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

140 S. Lake Ave., Suite 312  
Pasadena, CA 91101-4710  
October 9, 2007

Commissioner:

In response to the Office Action regarding the above-identified application, dated June 7, 2007, Amendments to the Claims are submitted herewith, and a Response and Remarks are given below. The Office Action designated a three-month time in which to reply, namely, by September 7, 2007. A Petition for an Extension of Time for one month (until October 7, 2007) and the associated fee are filed concurrently herewith. It is respectfully submitted that this Amendment and Response is timely filed within the one month extension period because it is filed before the expiration of October 9, 2007, the first business day (a Tuesday) following the one month extension date, October 7, 2007, a Sunday, and following Monday, October 8, 2007, a federal holiday. Reconsideration of the application in view of the Claim Amendments, and the Response and Remarks below, is respectfully requested.

Amendments to the Specification begin on page 3 of this paper.

Application Serial No. 09/866,544

Amendment and Response to Office Action Dated June 7, 2007

**Amendments to the Claims** are reflected in the **Listing of Claims** that begins on page 4 of this paper.

**Response and Remarks** begin on page 32 of this paper.